



Publication Date:
03/06/2025

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Public Comment *Report*

SUMMARY

This report outlines the comments received during the Public Comment Period, along with the Developer's answers, as per the procedure described in the [Programme](#).

Project name	Restauração Sinal Do Vale Da Mata Atlântica
Project ID	ERS1006



OPENING REMARKS

ERS wishes to express its sincere gratitude to everyone who dedicated their time to providing valuable comments, suggestions, and feedback. Having third-party individuals engaging with an ERS-certified project enables us to showcase the integrity and commitment with which the whole ERS team addresses each project's certification while harvesting valuable insights to improve the quality of ERS's work.

The following documents were modified based on feedback received during the Public comment Period:

1. The "Temporary Project Design Document_Restauracao Sinal Do Vale Da Mata Atlantica_2024_12.pdf" (TPDD) was replaced by "Temporary Project Design Document_Restauracao Sinal Do Vale Da Mata Atlantica_2025_01.pdf" with the following corrections:
 - 1.1. A minor error on page 24 was fixed. Specifically, "Pre-submission activities" replaced "Reference Site". The values remain unchanged as they are correct.
 - 1.2. Precisions were added on page 42, section Dynamic Baseline to provide more clarity on the selection of control areas. On pages 43 and 44 maps were added to provide visualisation of the selected areas.
 - 1.3. The project's zonation was replaced on page 46 and was updated to the latest version. This information was always available for the public on the project's page on the ERS Registry in the file "zonation_Restauracao Sinal Do Vale Da Mata Atlantica_2024_12.kml", but has now been directly included in the PDD.
2. The "Carbon Report PDD_Restauracao Sinal Do Vale Da Mata Atlantica_2024_12.pdf" was replaced by "Carbon Report PDD_Restauracao Sinal Do Vale Da Mata Atlantica_2025_01.pdf" containing the following corrections:
 - 2.1. Addition on precisions on how the dynamic baseline is calculated on page 8.



- 2.2. Addition of 2 maps demonstrating the dynamic baselines control areas and clusters on pages 8 and 9
- 3. The “Dynamic Baseline Control Plots_Restauracao Sinal Do Vale Da Mata Atlatica_2024_12.kml” was replaced by the “Dynamic Baseline Control Plots_Restauracao Sinal Do Vale Da Mata Atlatica_2025_01.kml”, the new GIS document allows an easier matching between the dynamic baseline areas and their corresponding areas inside the restoration sites.

The updated documents were published on the Registry on January 17th 2025.

Answers provided by ERS and by the Developer are separated in two different sections. Comments addressed both by ERS and the developer, are present in both sections being clearly identified who is the answerer.

COMMENTS

Content	1. Lack of clarity on the carbon potential (page 24): Lack of clarity on the carbon potential due to unclear values in the carbon report, which is difficult to read and lacks explanations of the figures. Additionally, there are no deductions for factors such as leakage (critical on restoration/reforestation projects). The final sequestration potential is unclear since the carbon report presents inconsistent values: “The current mean CO2e sequestration of the Reference Site is estimated to 3514 ± 214.42 tCO2e.” 2. Permanence Concerns: The feasibility analysis lacks supporting documentation. For example, the financial additionality analysis on page 95 is incomplete, with no supporting information provided in the PDD. The project budget Excel file is also incomplete, with many tabs left blank. For a



project of only 38 hectares, it is crucial to demonstrate the financial feasibility of covering implementation, carbon development, and VVB costs. Without this, there are serious concerns about the project's long-term permanence.

3. Underestimation of leakage (Page 27): Weak analysis of drivers of deforestation and leakage. We are concerned about the actual sequestration potential of the project since no deductions have been made for leakage. While the report claims there is no leakage, it does not provide data or analysis to support this assertion:

"LEAKAGE: There is no activity happening inside the restoration sites. Sites are located inside a private property belonging to Restauração Sinal Do Vale Da Mata Atlântica..."

This claim is problematic because the PDD mentions previous active grazing activities that were not analyzed as drivers of deforestation. Additionally, the PDD indicates that a neighboring stakeholder, who actively grazed cattle in the project area, moved their cattle elsewhere, which likely caused leakage. On page 55, the PDD states:

"Stakeholders Impacted – General community members of Santo Antônio, including the cattle-raising neighbor and broader local participants."

Furthermore, on page 50, there is a mention of a neighbor, "Tiago," who used to graze cattle in the project area. It is unclear how "Tiago" was engaged or compensated since he used the area for grazing, which directly contributed to its degradation. The lack of proper analysis raises concerns about how leakage was accounted for. Leakage requires a clear calculation, appropriate compensation, and proper deduction from the overall sequestration potential. On page 97, it states: "Leakage: Said claim is corroborated by the Carbon Report PDD." However, the carbon report lacks information on leakage.



4. Dynamic Baseline Procedure: It is impossible to understand or verify the procedure used for establishing the dynamic baseline, as well as the presence of different baselines and how baseline biomass was subtracted from projected carbon sequestration. This makes it difficult for potential investors and buyers to trust the current calculations. On page 42, the “Dynamic Baseline” section lacks sufficient information to explain the process of creating control plots. The methodology for carbon quantification also does not provide clarity on this process. It is unusual that there is no detailed description of the complexities, results, or procedures. Additionally, while the shapefile shows areas where control plots were extracted, it does not indicate the specific locations of the plots. This omission is concerning since there is no description of whether different types of baselines exist or how they were treated. There is also no explanation of how pre-submission activities or retroactive activities (up to three years before registration) meet the same quality standards as the rest of the project. How was compliance with FPIC (Free, Prior, and Informed Consent) ensured, and how were stakeholders consulted for these pre-submission activities?

5. Use of Potentially Invasive Species: On page 54, the project mentions “managing jackfruit, an invasive species in the Atlantic Forest.” It is unclear how the project is addressing the potential risks of using this invasive species. How is the project monitoring areas outside the planting sites to prevent the spread of jackfruit? A detailed risk management and monitoring plan should be provided.

6. Lack of Clarity in Risk Management (Page 57): The PDD does not adequately explain the risk evaluation process or the meaning and implications of the results. Furthermore, the risk table only presents numbers without corresponding risk descriptions, making it difficult to interpret. The PDD should



	summarize the risk evaluation clearly without requiring readers to cross-reference the risk matrix. 7. Land Tenure Issues (Page 102): The PDD mentions that ERS is aware of the “Pending” status in the SICAR system. However, it does not clarify the outcome of this status or the implications for the project. Minor Comments: • Poor readability of the PDD: Many tables are either empty or lack sufficient explanations, results, or analysis. Several links direct users to the ERS website instead of specific documents, while others are entirely non-functional. For example, on page 1, the notations T7.5 (major biomes), T7.3, and T7.4 (minor biomes) are unclear. These notations should be properly defined in the PDD to enhance readability. • Page 30: The risk matrix table lists only numbers without providing the corresponding risk names, making it difficult to interpret unless the reader refers to the matrix separately. Additionally, some links within the document are non-functional.
ERS Answers	1. Lack of clarity on the carbon potential (page 24): a. Lack of clarity on the carbon potential due to unclear values in the carbon report, which is difficult to read and lacks explanations of the figures. Answer: ERS appreciates this feedback and will simplify how it displays its carbon calculation in future templates and programme updates. Due to a lack of detail on which values are considered “unclear” by the commenter, ERS cannot provide further explanation at this stage. The detailed calculation of the Project’s carbon potential is provided as an appendix to the document “Carbon



Report PDD_Restauracao Sinal Do Vale Da Mata Atlantica_2024_12", publicly available on the project's page on the ERS Registry.

- b. Additionally, there are no deductions for factors such as leakage (critical on restoration/reforestation projects).**

Answer: ERS deemed the Developer provided sufficient evidence to justify that leakage is not expected for this project, despite the fact they identified one cow that grazes in the area sporadically. ERS also based its decision on one certification agent's field visit in November 2024 and on the fact the project's area is inside a private property that does not have commercial or subsistence activities.

- c. The final sequestration potential is unclear since the carbon report presents inconsistent values: "The current mean CO₂e sequestration of the Reference Site is estimated to 3514 ± 214.42 tCO₂e."**

Answer: ERS appreciates this comment and acknowledges a minor error. On page twenty-four (24), "Reference Site" should read "Pre-submission activities". The wording was corrected, and the document was updated on the project's page on the ERS Registry. Calculations for this value can be verified in the "Carbon Report PDD_Restauracao Sinal Do Vale Da Mata Atlantica_2025_01"'s appendix, section "Pre-Submission Sites state - 2021", on page 24.

2. Permanence Concerns

- a. The feasibility analysis lacks supporting documentation. For example, the financial additionality analysis on page 95 is incomplete,**



with no supporting information provided in the PDD.

Answer: ERS considered the two links provided as supporting evidence sufficient to justify the need for carbon financing. According to ERS's understanding of the Brazilian market, no single source of finance could provide the total necessary amount for the project to happen.

- b. The project budget Excel file is also incomplete, with many tabs left blank.**

Developer to answer.

- c. For a project of only 38 hectares, it is crucial to demonstrate the financial feasibility of covering implementation, carbon development, and VVB costs. Without this, there are serious concerns about the project's long-term permanence.**

Answer: ERS is not oblivious to this risk and addresses it in every project's Risk Matrix (Risk 1.5.1) as part of ERS's Risk Assessment methodology. The project's Risk Matrix is available on the project's page ERS Registry. In it, the developer proposed a risk treatment, *"Apply for complementary sources of financing"*, using as an indicator the *"Revenue generated apart from carbon credits"*.

3. Underestimation of leakage (Page 27):

- a. Weak analysis of drivers of deforestation and leakage. We are concerned about the actual sequestration potential of the project since no deductions have been made for leakage. While the report claims there is no leakage, it does not provide data or analysis to support this assertion: "LEAKAGE: There is no activity happening inside the restoration sites. Sites are located inside a private**



property belonging to Restauração Sinal Do Vale Da Mata Atlântica...” This claim is problematic because the PDD mentions previous active grazing activities that were not analyzed as drivers of deforestation.

Developer to answer.

- b. Additionally, the PDD indicates that a neighboring stakeholder, who actively grazed cattle in the project area, moved their cattle elsewhere, which likely caused leakage. On page 55, the PDD states: “Stakeholders Impacted – General community members of Santo Antônio, including the cattle-raising neighbor and broader local participants.” Furthermore, on page 50, there is a mention of a neighbor, “Tiago,” who used to graze cattle in the project area. It is unclear how “Tiago” was engaged or compensated since he used the area for grazing, which directly contributed to its degradation. The lack of proper analysis raises concerns about how leakage was accounted for.**

Developer to answer.

- c. Leakage requires a clear calculation, appropriate compensation, and proper deduction from the overall sequestration potential. On page 97, it states: “Leakage: Said claim is corroborated by the Carbon Report PDD.” However, the carbon report lacks information on leakage.**

Answer: The “Carbon Report PDD_Restauracao Sinal Do Vale Da Mata Atlantica_2024_12” does not include discount calculations for leakage, as the developer declared no material risk. ERS’s certification team accepted this allegation. ERS highlights that leakage is monitored by ERS using satellite imagery and factored into the project’s



verified GHG removal at years two (2) and four (4), as per the Quantification Methodology for Terrestrial Forest Restoration, ensuring an accurate carbon accounting. Furthermore, the ERS standard has mechanisms to compensate for any eventual leakage via its buffer pool.

4. Dynamic Baseline Procedure:

- a. It is impossible to understand or verify the procedure used for establishing the dynamic baseline, as well as the presence of different baselines and how baseline biomass was subtracted from projected carbon sequestration. This makes it difficult for potential investors and buyers to trust the current calculations. On page 42, the “Dynamic Baseline” section lacks sufficient information to explain the process of creating control plots. The methodology for carbon quantification also does not provide clarity on this process. It is unusual that there is no detailed description of the complexities, results, or procedures.**

Answer: ERS has provided additional details in the “Carbon Report PDD_Restauracao Sinal Do Vale Da Mata Atlantica_2024_12” and the TPDD to allow the reader to visualise better the areas retained for the dynamic baseline calculation. Details include the selected areas, their clusterisation and the matching between the clusters in the dynamic areas and the restoration sites. ERS uses a randomised algorithm to choose the dynamic baseline areas.

- b. Additionally, while the shapefile shows areas where control plots were extracted, it does not indicate the specific locations of the plots. This omission is**



concerning since there is no description of whether different types of baselines exist or how they were treated.

Answer: ERS would like to clarify that it does not use “dynamique baseline plots” but rather “dynamic baseline areas”.

The process summary follows: the Project Area and a 5km belt outside the Leakage Belt are stratified into clusters using the K-means clustering algorithm. This clustering is based on various indicators, including land cover, elevation, slope (derived from elevation), forest height, soil physical and chemical parameters (bulk density, coarse fragment, clay content, pH, SOC), and biomes from the IUCN classification. This process creates clusters of areas with similar ecological and biophysical characteristics both within the Project Area and outside the Leakage Belt. These clusters ensure that areas within the project match similar areas outside the project, which are used as Control Areas.

Cluster information has been added to the KML file, and maps have been added to the TPDD and Carbon Report to illustrate the spatial distribution of the various clusters within the Dynamic Baseline and Project Area.

5. Pre-submission activities:

- a. There is also no explanation of how pre-submission activities or retroactive activities (up to three years before registration) meet the same quality standards as the rest of the project.**

Answer: As per the ERS Programme, the Ecological Recovery and the Livelihood baselines are established at the time of project certification, not



before. For this reason, ERS acknowledges that the fulfilment of some requirements of these pillars cannot be corroborated for Pre-submission, such as level of noise during restoration activities. Nonetheless, ERS deems this does not impact the certification of the project.

ERS highlights the fact that the calculations of GHG removals are not impacted by said requirements. ERS welcomes the feedback and will implement changes in the updated version of its Programme and methodology.

b. How was compliance with FPIC (Free, Prior, and Informed Consent) ensured, and how were stakeholders consulted for these pre-submission activities?

Developer to answer.

6. Use of Potentially Invasive Species

a. On page 54, the project mentions “managing jackfruit, an invasive species in the Atlantic Forest.” It is unclear how the project is addressing the potential risks of using this invasive species. How is the project monitoring areas outside the planting sites to prevent the spread of jackfruit? A detailed risk management and monitoring plan should be provided.

Developer to answer.

7. Lack of Clarity in Risk Management (Page 57):

a. The PDD does not adequately explain the risk evaluation process or the meaning and implications of the results.

Answer: ERS’s risk management protocol is detailed in Programme VI.1, pages 29–33. The whole risk evaluation assessment for this project can be found



in the document “Risk Assessment Matrix_Restauracao Sinal Do Vale da Mata Atlantica_2024_12.xlsx”, available on the project’s page on the ERS Registry, including likelihood and severity scores for each pre-determined and identified risks, a source of analysis, justification for score, proposed risk treatment, indicator and monitoring methodology.

- b. Furthermore, the risk table only presents numbers without corresponding risk descriptions, making it difficult to interpret. The PDD should summarize the risk evaluation clearly without requiring readers to cross-reference the risk matrix.**

Answer: ERS appreciates the commenter’s design suggestion and will ensure the designer responsible for templates at ERS receives this feedback for their appreciation.

8. Land Tenure Issues (Page 102):

- a. The PDD mentions that ERS is aware of the “Pending” status in the SICAR system. However, it does not clarify the outcome of this status or the implications for the project.**

Answer: As detailed in the certification report, ERS received all the land titles and purchase agreements referent to the project area and could cross-check them using the SERPRO database. The CAR is a self-declaration made by Brazilian citizens, and overlapping can occur without material justification. ERS had access and made it available to the VVB, the INCRA registration of the property (5210190124757), encompassing the integrality of the project area. The developer’s land ownership can be verified using the SERPRO website and the



abovementioned INCRA registration number. The property under the name “Sitio Santa Angelica” is registered to CEMINA, the original name of Instituto Sinal do Vale.

9. Minor Comments:

- a. Poor readability of the PDD: Many tables are either empty or lack sufficient explanations, results, or analysis.**

Developer to answer.

- b. Several links direct users to the ERS website instead of specific documents, while others are entirely non-functional.**

Answer: ERS assumes the commenter means that some hyperlinks redirect to the ERS Registry, as no TPDD hyperlink redirects to the ERS website. Based on this assumption, with the current Registry functionality, it is not possible to redirect to a specific document on the registry. ERS will consider this feedback in future updates to the ERS Registry.

- c. For example, on page 1, the notations T7.5 (major biomes), T7.3, and T7.4 (minor biomes) are unclear. These notations should be properly defined in the PDD to enhance readability.**

Answer: ERS assumes the commenter refers to the “Carbon Report PDD_Restauracao Sinal Do Vale Da Mata Atlantica_2024_12.pdf” document and not the TPDD, given the content mentioned above is not located on the latter. Based on this assumption, as per the ERS standard and as mentioned in the Carbon Report and the Certification Report, the IUCN classification system is used to determine current and end-goal biome typologies. ERS will consider this suggestion for future standard improvements.



	As the current document version does not impair the project's alignment with ERS criteria, no updates will be made at this time. d. Page 30: The risk matrix table lists only numbers without providing the corresponding risk names, making it difficult to interpret unless the reader refers to the matrix separately. Additionally, some links within the document are non-functional. Answer: ERS will consider this suggestion for future standard improvements. On the page mentioned in the comment, there are no hyperlinks.
Developer Answers	1. Lack of clarity on the carbon potential (page 24): a. Lack of clarity on the carbon potential due to unclear values in the carbon report, which is difficult to read and lacks explanations of the figures. Additionally, there are no deductions for factors such as leakage (critical on restoration/reforestation projects). Answer: Our reforestation project does not result in carbon credit leakage because the land's transition away from cattle grazing occurred long before the project began. Although the property was historically used for cattle, it has not been used for this purpose for 15 to 20 years. The project does not involve removing or displacing livestock, so there is no emissions-generating activity being shifted elsewhere. While a neighboring farmer owns one cow that occasionally wanders onto our property, this incidental activity is unrelated to our project and does not represent leakage. Importantly, the cow roams across multiple neighboring properties, not



just ours, and no livestock were removed to implement the project.

2. Permanence Concerns

- a. The feasibility analysis lacks supporting documentation. For example, the financial additionality analysis on page 95 is incomplete, with no supporting information provided in the PDD.**

Answer: On page 95 on the PDD, we used as a reference a government study, proving the cost of implementation for our type of biome. We corrected the outdated values with official inflation rates, demonstrating very elevated costs for implementing and maintaining the project for 40 years. In Brazil, there is no single source of revenue that would cover all the implementation costs.

- b. The project budget Excel file is also incomplete, with many tabs left blank.**

Answer: We left the cell for utilities blank because Sinal do vale has recurring and ongoing operations that already account for utility costs, and we did not fill the community benefits cell because the community does not have IPLCs and will not provide community payments. Stakeholders working on the project are accounted for as personnel. For the realized expenses, the tab is empty as operations have not started yet and pre-submission activities were fully funded by a different source of revenue (SEAS, state government of Rio de Janeiro).

- c. For a project of only 38 hectares, it is crucial to demonstrate the financial feasibility of covering implementation, carbon development, and VVB costs. Without this, there are serious concerns**



about the project's long-term permanence.

Answer: Since 2011, Sinal do Vale has been actively conserving and restoring our property through a variety of means, consistently raising funds to ensure the success and longevity of our efforts. We fully understand that carbon credits alone are not sufficient to cover all restoration expenses; however, they provide essential complementary funding that supports the long-term success and maintenance of our work. For this project, we have already secured some guaranteed funding to cover the initial implementation, while the proceeds from carbon credits will be dedicated to long-term maintenance and stewardship. As a nonprofit organization, we are committed to ongoing fundraising efforts to ensure the sustainability of this and other restoration initiatives. This diversified approach ensures the financial feasibility and permanence of the project.

3. Underestimation of leakage (Page 27):

a. Weak analysis of drivers of deforestation and leakage. We are concerned about the actual sequestration potential of the project since no deductions have been made for leakage. While the report claims there is no leakage, it does not provide data or analysis to support this assertion: "LEAKAGE: There is no activity happening inside the restoration sites. Sites are located inside a private property belonging to Restauração Sinal Do Vale Da Mata Atlântica..." This claim is problematic because the PDD mentions previous active grazing activities that were not analyzed as drivers of deforestation.

Answer: We acknowledge the importance of



analyzing potential drivers of deforestation and leakage, and we want to clarify why our project does not result in leakage. While the property historically supported grazing activities, it has not been used for cattle grazing in the past 15 to 20 years. The transition away from this land use occurred long before the restoration project began and was not a result of the project itself. Thus, there has been no displacement of emissions-generating activities to other areas. The small-scale presence of a neighboring farmer's cow occasionally wandering onto our property and others is incidental and unrelated to our restoration efforts. This cow is not being displaced as part of the project, nor does it represent a continuation of previous grazing activities within the restoration sites. The project areas are entirely within private property, where there are no ongoing activities that would interfere with restoration or generate leakage. Our project is firmly focused on reforestation and restoring degraded areas, with no changes to neighboring land uses resulting from project implementation. This ensures that all carbon sequestration calculations accurately reflect the project's impact, with no deductions necessary for leakage. Sinal do Vale is the owner of this property for more than a decade and knows the history of land use. Sinal do Vale also provided ERS with pictures of livestock feces during the field assessment, showing there is a very small quantity that can be found inside the property, attesting to the negligible impact of grazing.



b. Additionally, the PDD indicates that a neighboring stakeholder, who actively grazed cattle in the project area, moved their cattle elsewhere, which likely caused leakage. On page 55, the PDD states: “Stakeholders Impacted – General community members of Santo Antônio, including the cattle-raising neighbor and broader local participants.” Furthermore, on page 50, there is a mention of a neighbor, “Tiago,” who used to graze cattle in the project area. It is unclear how “Tiago” was engaged or compensated since he used the area for grazing, which directly contributed to its degradation. The lack of proper analysis raises concerns about how leakage was accounted for.

Answer: This comment contains an error regarding the name of the neighboring stakeholder; his name is not Tiago but Tião Bicudo. Tião owns only one cow. While his cow occasionally wanders onto our property and others due to insufficient fencing, it primarily remains on his own land. Importantly, Tião’s activities do not represent active or large-scale grazing within the project area. There has been no formal displacement of grazing activities caused by the project, and Tião was not actively utilizing the restoration sites in a structured or intentional way. As such, there is no evidence of leakage resulting from the project.

c. Leakage requires a clear calculation, appropriate compensation, and proper deduction from the overall sequestration potential. On page 97, it states: “Leakage: Said claim is corroborated by the Carbon Report PDD.” However, the carbon report lacks information on leakage.



Answer: We reiterate that there is no leakage in our project, as previously explained. The absence of displacement and the long-established transition away from cattle grazing are the basis for confirming that no deductions for leakage are necessary.

4. Pre-submission activities:

a. How was compliance with FPIC (Free, Prior, and Informed Consent) ensured, and how were stakeholders consulted for these pre-submission activities?

Answer: Our project does not involve Indigenous communities or local communities as defined by the ERS, which considers local communities to be groups that derive cultural, spiritual and/or livelihood benefits from the Project Area. However, the project design incorporated meaningful involvement from community members to ensure alignment with local knowledge and practices. The forest engineer leading the project consulted extensively with the team leader, who has significant experience restoring degraded areas in this region. Additionally, the project engaged local staff from the Santo Antônio community, who not only reside in the area but also serve as liaisons, ensuring that community perspectives and insights are integrated into the project's planning and implementation.

5. Use of Potentially Invasive Species

a. On page 54, the project mentions “managing jackfruit, an invasive species in the Atlantic Forest.” It is unclear how the project is addressing the potential risks of using this invasive species. How is the project monitoring areas outside the



planting sites to prevent the spread of jackfruit? A detailed risk management and monitoring plan should be provided.

Answer: We would like to clarify that our project does not involve planting jackfruit but rather managing the existing jackfruit trees already present in the Atlantic Forest. This management is a proactive approach to mitigate the risks associated with the spread of this invasive species. Specifically, we prevent the natural spread of jackfruit by removing the fruit before it falls to the ground, thereby eliminating the primary mechanism for seed dispersal. This careful management not only reduces the risk of further invasion but also allows us to focus on restoring native biodiversity in the area. We are committed to monitoring the effectiveness of these efforts and regularly assessing areas outside the restoration sites to ensure that the jackfruit population does not expand. As detailed in the Social Additionality Plan (pages 25–31) and summarized in the PDD on page 54, our restoration plan does not involve introducing an invasive species. Jackfruit is already naturally present in the project area, as it is in much of the Mata Atlântica biome in Rio de Janeiro. To address the risks associated with this species, we propose an NTFP (Non-Timber Forest Product) activity focused on harvesting the jackfruit, preventing its further spread while creating a productive use for the existing trees. My masters thesis studied the potential for jackfruit tree management for food production as a method for biodiversity conservation and invasive species management in the Atlantic Forest.



	https://rima.ufrj.br/jspui/handle/20.500.14407/15615. https://www.researchgate.net/publication/359668955 Perspectives on Sustainable Management of Jackfruit Trees for Food Consumption in Rio de Janeiro Brazil. 6. Minor Comments: a. Poor readability of the PDD: Many tables are either empty or lack sufficient explanations, results, or analysis. Answer: Tables were not left empty. They might contain the mention n/a when we considered that the field was not relevant to the reality of our project. b. Several links direct users to the ERS website instead of specific documents, while others are entirely non-functional. Answer: We revised the PDD and no links are broken. Some links lead to the registry where all documents can be found.
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Content	These are some comments I would recommend submitting for the VVB to evaluate during the project review: 1. Leakage concerns: The current documentation does not adequately address leakage. Since grazing activities occurred prior to the project, a proper analysis and discount for potential leakage should have been included. Without this, the carbon sequestration potential may be overstated.



2. Carbon accounting: There is insufficient information regarding the control plots and dynamic baseline procedure in both the carbon report and PDD. It's unclear how the baseline adjustments and leakage discounts are factored into the final carbon potential. The shapefiles show areas and not specific control plots, and information on the data used to create the control areas. The control areas on the shapefiles show different baseline with no vegetation and dense vegetation, therefore the baseline discounts of project areas with dense vegetation are expected in the carbon accounting. Clarity on the calculations is needed for future investors.
3. Missing details on pre-submission activities: The PDD does not provide enough information on the results of pre-submission activities, such as SDG contributions and safeguards indicators. These outcomes should be clearly documented. Furthermore, the maps on page 44 are inaccurate, showing blue pre-submission areas extending beyond the defined project boundaries. A more precise map should be included in both the PDD and the supporting Excel file.
4. Safeguards indicators (Pages 73–76): There's a need to show the results of safeguards indicators and SDG contributions for pre-submission activities. It would also be helpful to have evidence demonstrating compliance with relevant requirements.
5. Carbon indicators table (Page 84): The current table only provides links to the carbon report. Instead, it should include concise summaries, key results, and explanations to enhance clarity for readers.
6. Incomplete stakeholder consultation: The PDD appears to lack a comprehensive stakeholder mapping process. Since the project is located near multiple communities, it's



	essential to document how these stakeholders were engaged. Additionally, input from local and regional authorities should be included, as they are important stakeholders who can provide valuable feedback. 7. Lack of detail in the restoration plan (Page 46): The restoration plan needs further detail on species selection, planting design, management practices, and progress to date. Given that pre-submission activities are part of the project, there should be visual evidence (such as images) showing the current status. Moreover, the response to the question about restoration technologies on page 48 is vague and incomplete. 8. Issues with the risk matrix (Excel file): The risk matrix appears to have inconsistencies, as several questions are marked with a severity of zero when a rating should apply. This results in an artificially low overall risk score. The matrix should be reviewed and corrected according to the guidelines, which state that a minimum severity of 1 should be assigned in such cases. 9. Broken links: A number of links throughout the PDD are either broken or non-functional, especially those on page 86. All links should direct users to the corresponding specific documents, rather than a general registry page.
ERS Answers	1. Leakage concerns: The current documentation does not adequately address leakage. Since grazing activities occurred prior to the project, a proper analysis and discount for potential leakage should have been included. Without this, the carbon sequestration potential may be overstated. Answer: This is to be corroborated by a VVB during the scheduled audit. 2. Carbon accounting:



- a. **There is insufficient information regarding the control plots and dynamic baseline procedure in both the carbon report and PDD.**
- b. **It's unclear how the baseline adjustments and leakage discounts are factored into the final carbon potential. The shapefiles show areas and not specific control plots, and information on the data used to create the control areas.**
- c. **The control areas on the shapefiles show different baseline with no vegetation and dense vegetation, therefore the baseline discounts of project areas with dense vegetation are expected in the carbon accounting. Clarity on the calculations is needed for future investors.**

Answer: The answers provided in the first section of this report addressed the three questions. The VVB's upcoming desktop audit of the carbon accounting will encompass all carbon accounting and calculations.

3. Missing details on pre-submission activities:

- a. **The PDD does not provide enough information on the results of pre-submission activities, such as SDG contributions and safeguards indicators. These outcomes should be clearly documented.**

Answer: Per the ERS standard, every project starts its Ecological Recovery and Livelihoods pillars from the project's certification when their baseline is established; thus, pre-submission activities' SDGs are not encompassed in the project's SDG contribution. An extensive answer to the matter was provided by ERS on the section above.

- b. **Furthermore, the maps on page 44 are inaccurate, showing blue pre-submission areas extending**



beyond the defined project boundaries. A more precise map should be included in both the PDD and the supporting Excel file.

Developer to answer.

- 4. Safeguards indicators (Pages 73–76): There’s a need to show the results of safeguards indicators and SDG contributions for pre-submission activities. It would also be helpful to have evidence demonstrating compliance with relevant requirements.**

Answer: ERS assumes the commenter refers to the safeguards indicators on pages 72–73 of the TPDD. Based on this assumption, as per the ERS standard, ERS does not require SDGs and Safeguards to be applied to pre-submission activities. ERS will consider this suggestion for future standard improvements.

- 5. Carbon indicators table (Page 84): The current table only provides links to the carbon report. Instead, it should include concise summaries, key results, and explanations to enhance clarity for readers.**

Answer: ERS will consider this suggestion for future standard improvements. Further carbon indicators are available in the “QA_QC_Restauracao Sinal Do Vale Da Mata Atlantica_2024_12.pdf” document on the [project’s page on the ERS Registry](#). as detailed in the TPDD. As the current document version does not impair the project’s alignment with ERS criteria, no updates will be made at this time.

- 6. Incomplete stakeholder consultation**

- a. The PDD appears to lack a comprehensive stakeholder mapping process. Since the project is located near multiple communities, it’s essential to document how these stakeholders were engaged.**



Answer: This is to be corroborated by a VVB during the scheduled audit.

- b. Additionally, input from local and regional authorities should be included, as they are important stakeholders who can provide valuable feedback.**

Developer to answer.

7. Lack of detail in the restoration plan (Page 46):

- a. The restoration plan needs further detail on species selection, planting design, management practices, and progress to date.**

Developer to answer.

- b. Given that pre-submission activities are part of the project, there should be visual evidence (such as images) showing the current status.**

Developer to answer.

- c. Moreover, the response to the question about restoration technologies on page 48 is vague and incomplete.**

Developer to answer.

8. Issues with the risk matrix (Excel file): The risk matrix appears to have inconsistencies, as several questions are marked with a severity of zero when a rating should apply. This results in an artificially low overall risk score. The matrix should be reviewed and corrected according to the guidelines, which state that a minimum severity of 1 should be assigned in such cases.

Answer: Per the ERS Programme V1.1 page 30, "All risks are evaluated on a scale from 0 to 5, following the table below.". Any project can be attributed a score of zero (0) on either the likelihood or severity of a risk if the certification agent deems there is no material evidence for the risk in



	question. This rule was applied to the project, and an evaluation justification was provided for each risk. 9. Broken links: A number of links throughout the PDD are either broken or non-functional, especially those on page 86. All links should direct users to the corresponding specific documents, rather than a general registry page. Answer: ERS has verified all hyperlinks, and in particular, the single hyperlink on page 86 and did not encounter any functionality issues. If the commenter refers to the fact that hyperlinks across the TPDD redirect the reader to the ERS Registry, this is where documents for the project are located and available for public consultation. If the commenter refers to the fact that some hyperlinks in the Appendices section are not open for public consultation, this is intentional due to data privacy regulations and is explicit in the TPDD as “(Confidential, reserved to VVBs)”.
Developer Answers	1. Missing details on pre-submission activities: a. The PDD does not provide enough information on the results of pre-submission activities, such as SDG contributions and safeguards indicators. These outcomes should be clearly documented. Answer: The nature of Sinal do Vale’s activities directly contribute to multiple SDGs. Specific indicators were not monitored back then but the field assessments can indicate the state of the land and its regeneration and the impacts can be followed by the reports submitted through ERS and the state of the government of Rio. Additionally, the employees that will be part of the carbon project have historically worked since the pre-submission activities. Safeguards don’t have the specific monitoring indicators, but Sinal do Vale has been



compliant and this can be seen in the reports submitted to the government of Rio, our labor history and our compliance documents.

- b. Furthermore, the maps on page 44 are inaccurate, showing blue pre-submission areas extending beyond the defined project boundaries. A more precise map should be included in both the PDD and the supporting Excel file.**

Answer: The map was corrected on the PDD and we are unaware of a supporting excel file.

2. Incomplete stakeholder consultation

- a. The PDD appears to lack a comprehensive stakeholder mapping process. Since the project is located near multiple communities, it's essential to document how these stakeholders were engaged.**

Answer: Sinal do Vale has been located in this territory since 2011 and has a long history of active engagement with the local community in Santo Antônio. Nearly all of our staff members are from this community, and they are integral participants in the design and implementation of our projects. This deep and ongoing collaboration ensures that local perspectives and needs are always at the forefront of our initiatives. The new areas included in the project have expanded to involve the Taquara neighborhood. To ensure meaningful engagement, three of the reforestation team members are from this community. Additionally, one of these staff members, Celio, was formally interviewed as part of the project to incorporate his insights and knowledge. The women from Madre Frutos (jackfruit processing project/ social additionality NTFP) are from the community of Santo Antonio.



- b. Additionally, input from local and regional authorities should be included, as they are important stakeholders who can provide valuable feedback.**

Answer: We have a strong history of collaboration with local and regional authorities, which has been a cornerstone of our work in the territory. Over the years, we have worked closely with the Secretary of Environment of Duque de Caxias at the municipal level, fostering a partnership that supports our restoration and conservation initiatives. Additionally, we are active members of the council of the State Wildlife Refuge of the Serra da Estrela, where we regularly interact with state government representatives. The financing to perform pre-submission activities was provided by the state government of Rio de Janeiro through the Florestas do Amanha project, serving as a token of their project support.

3. Lack of detail in the restoration plan (Page 46):

- a. The restoration plan needs further detail on species selection, planting design, management practices, and progress to date.**

Answer: The restoration plan is available on the project's page on the ERS Registry, containing all the ninety-plus species selected by our forest engineer, as well as the management practice and the design applied on each zone of the project. Progress to date is not possible as these are future actions. Pre-submission activities were monitored and reports were provided to ERS as well as to the government of Rio, where the project undergoes frequent audits from government employees.



	b. Given that pre-submission activities are part of the project, there should be visual evidence (such as images) showing the current status. Answer: Our field engineer performed the field assessment, providing pictures of the current state of the areas. c. Moreover, the response to the question about restoration technologies on page 48 is vague and incomplete. Answer: The detailed restoration technologies and techniques are available in the restoration plan.
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